

महाराष्ट्र शासन  
ग्राम विकास व जलसंधारण विभाग,  
शासन निर्णय क्र.जलसं २००८/प्र. क्र. १६१/जल-७  
मंत्रालय, मुंबई - ४०००३२  
दिनांक : १० ऑक्टोबर, २००८.

वाचा : शासन निर्णय, ग्राम विकास व जलसंधारण विभाग क्र. जलस-२००८/प्र.क्र.३१/जल-८,  
दिनांक २५ ऑगस्ट, २००८.

**प्रस्तावना :**

राज्यातील बहुतांशी क्षेत्र कोरडवाहू असून उपलब्ध जलस्रोताचा उपयोग केला तरी देखील ६० टक्के पेक्षा जास्त क्षेत्र नैसर्गिकरित्या पडणाऱ्या पावसावरच कायमस्वरूपी अवलंबून रहाणार आहे. पाणलोट विकास क्षेत्राचा कार्यक्रम गेल्या अनेक वर्षांपासून राज्यात सुरू असून देखील पाणलोट मोठ्या प्रमाणावर अपूर्ण आहेत. हे पाणलोट गतीमान पद्धतीने विकसित करण्याचा धडक कार्यक्रम देखील शासनाने घेतला आहे. तसेच महात्मा ज्योतिबा फुले जल व भूमी अभियान प्रामुख्याने लोकसहभागातून राज्यात गेली काही वर्षे सुरू आहे. या व्यतिरिक्त महाराष्ट्र ग्रामिण रोजगार हमी योजनेअंतर्गत देखील जलसंधारणाच्या कामास फार मोठे महत्व आहे. राज्यातील पाणलोट विकासाकरीता उपलब्ध असलेल्या क्षेत्राची व्यापकता फार मोठी असल्याने मृद व जलसंधारणाचे उद्दिष्ट सर्वसामान्य जनतेपर्यंत पोहोचविण्यासाठी जलसंधारण कार्यक्रम हा एक पाणलोट विकास चळवळ म्हणून राबविण्यास संदर्भाधिन दिनांक २५ ऑगस्ट, २००८ च्या शासन निर्णयान्वये मान्यता देण्यात आली आहे. या पाणलोट विकास चळवळीमध्ये लोक सहभाग अधिक सक्रिय करण्याची बाब शासनाच्या विचाराधीन होती.

**शासन निर्णय :**

राज्यातील पडीक जमिन विकास, पाण्याच्या उपलब्धतेकरीता पाणलोट विकासावर आधारीत जलसंधारणाचे महत्व लक्षात घेवून पाणलोट विकासाचा कार्यक्रम राज्यातील विविध राज्य पुरस्कृत योजनांच्या माध्यमातून राबविण्यात येतो. राज्यात राबविण्यात येणाऱ्या पाणलोट विकास कार्यक्रमाच्या प्रत्येक टप्प्यात अधिकाधिक लोकसहभाग वाढविणे, पाणलोटच्या निरनिराळ्या कामाची देखभाल करणे, उपलब्ध पाण्याचा काटकसरीने वापर करून अधिकाधिक उत्पादन व उत्पन्न मिळविणे, या सर्व बाबींचे उद्दिष्ट पाणलोट विकास चळवळीकरीता ठरविण्यात आलेले आहे. पाणलोट विकास चळवळी अंतर्गत विविध माध्यमातून प्रसिध्दी देणे, जनजागृतीद्वारे लोकसहभाग, निर्माण केलेल्या विविध स्रोतांचे जतन करणे, नैसर्गिक साधनसंपत्ती संवर्धनाबाबत आस्था निर्माण करणे, हे उद्दिष्ट

साध्य करण्यासाठी खालील कार्यक्रम घेण्यास शासन मान्यता देण्यात येत आहे.

**(१) पाणलोट प्रकल्पाची माहिती देणे. (फलक लावणे) -**

- (i) ज्या गावात पाणलोट प्रकल्पाची कामे सुरु आहेत अशा प्रत्येक गावात पाणलोट प्रकल्पाबाबत माहिती देणारा फलक दर्शनी भागात भिंतीवर लावण्यात यावा.
- (ii) फलकावर पाणलोट प्रकल्पाचा आराखडा, त्यामधील पूर्ण झालेली कामे, प्रस्तावित कामे, योजनेचे नांव, मंजूर खर्च, झालेला खर्च इत्यादी बाबतची माहिती त्यात अंतर्भूत करण्यात यावी.
- (iii) अशा प्रकारचे माहिती फलक लावण्याकरीता आवश्यक मार्गदर्शक सूचना, संचालक, मृदसंधारण यांच्या मार्फत देण्यात याव्यात तसेच याबाबत केलेल्या कार्यवाहीचा तिमाही अहवाल शासनास संचालक, मृदसंधारण तथा नोडल अधिकारी यांनी सादर करावा.

**(२) ग्राम सभेला माहिती देणे -**

- (i) दिनांक १५ ऑगस्ट व २६ जानेवारी या दिवशी होणाऱ्या ग्राम सभेत सुरु असलेल्या पाणलोट प्रकल्पाच्या आर्थिक व भौतिक साध्या बाबतची माहिती देण्यात यावी.
- (ii) पाणलोट विकास कार्यक्रमांतर्गत झालेल्या प्रत्येक कामाचे सामाजिक अंकेषण (सोशल ऑडीट) करण्यात यावे. राष्ट्रीय ग्रामिण रोजगार हमी योजनेअंतर्गत सामाजिक अंकेषणासंदर्भात निर्गमित केलेल्या मार्गदर्शक सुचनांची प्रत सोबत जोडली आहे. या मार्गदर्शक सुचनांमध्ये राज्य व केंद्र पुरस्कृत योजनांच्या कामाचे सामाजिक अंकेषण करण्यासाठी अनुरूप बदल करण्यात यावे आणि सोशल ऑडीट त्याप्रमाणे करण्यात यावे.

**(३) कामाची देयके बँके मार्फत अदा करणे -**

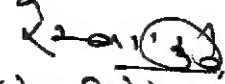
- (i) प्रत्येक पाणलोट विकास कार्यक्रमांतर्गत करण्यात येणाऱ्या कामांची देयके संबंधीत शेतकरी, मजूर, फुटकळ ठेकेदार, मशिनधारक यंत्रणा, इत्यादींना बँकामार्फत रेखांकित धनादेशाद्वारे (क्रॉस चेकद्वारे) अदा करण्यात यावीत.
- (ii) पाणलोटकरीता स्थापित केलेल्या ग्राम समिती (व्हिलेज कमिटी) मार्फत करण्यात येणाऱ्या कामाची देयकेदेखील अशाच कार्यपद्धतीनुसार अदा करण्यात यावीत. ही कार्यपद्धती अनुसरून देयके विहीत कालावधीत अदा करण्याची दक्षता घेण्यात यावी.

२. आयुक्त, कृषि, महाराष्ट्र राज्य, पुणे तसेच संचालक, सामाजिक वनीकरण, महाराष्ट्र राज्य, पुणे यांनी वरील सूचना सर्व संबंधित क्षेत्रिय अधिकार्यांना या संदर्भात योग्य ती कार्यवाही करण्यासाठी तातडीने निर्गमित कराव्यात.

३. वरील आदेश पाणलोट विकासाच्या विविध राज्य व केंद्र पुरस्कृत सर्व योजनांसाठी तसेच सामाजिक वनीकरण विभागामार्फत पाणलोट विकासाच्या कामांसाठी लागू रहातील.

४. सदर शासन निर्णय शासनाच्या वेबसाईटवर उपलब्ध करण्यात आला असून त्याचा संगणक सांकेतांक २००८१०१३१२३३३४००१ असा आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

  
(रेखा भिडे)

उप सचिव, महाराष्ट्र शासन

प्रति,

मा. राज्यपाल यांचे सचिव,

मा. मुख्यमंत्री यांचे सचिव,

मा. उपमुख्यमंत्री यांचे सचिव

मा. मंत्री (जलसंधारण), यांचे खाजगी सचिव

मा. राज्यमंत्री, (जलसंधारण) यांचे खाजगी सचिव

सर्व मा. मंत्री, राज्यमंत्री यांचे खाजगी सचिव,

मा. उपाध्यक्ष, महाराष्ट्र राज्य जलसंधारण सल्लागार परिषद.

मा. प्रमुख मार्गदर्शक, महाराष्ट्र राज्य जलसंधारण सल्लागार परिषद.

मुख्य सचिव यांचे सहसचिव,

सर्व अप्पर मुख्य सचिव/ प्रधान सचिव/ सचिव, मंत्रालयीन विभाग

सर्व विभागीय आयुक्त,

आयुक्त (कृषि), महाराष्ट्र राज्य, पुणे,

महासंचालक, कै. वसंतराव नाईक स्वावलंबन मिशन

संचालक, मृदसंधारण व पाणलोट क्षेत्र व्यवस्थापन, महाराष्ट्र राज्य, पुणे

सर्व संचालक, कृषि आयुक्तालय, पुणे

मुख्य अभियंता, लघु पाटबंधारे (स्थानिक स्तर), पुणे

संचालक, सामाजिक वनीकरण, महाराष्ट्र राज्य, पुणे,

संचालक, भूजल सर्वेक्षण व विकास यंत्रणा, पुणे,

सर्व जिल्हाधिकारी,

सर्व मुख्य कार्यकारी अधिकारी, जिल्हा परिषद, / सर्व प्रकल्प संचालक, जिल्हा ग्रामीण विकास यंत्रणा,  
सर्व विभागीय कृषि सहसंचालक,  
सर्व अधीक्षक अभियंता, पाटबंधारे, / सर्व अधीक्षक अभियंता, लघु पाटबंधारे, (स्थानिक स्तर)  
संचालक, अर्थ व सांख्यिकी संचालनालय, मुंबई, / महासंचालक, माहिती व जनसंपर्क, मुंबई (प्रसिध्दी करीता),  
सर्व जिल्हा अधीक्षक कृषि अधिकारी,  
सर्व सहसंचालक, सामाजिक वनीकरण वृत्ते,  
सर्व जिल्हा उपसंचालक, सामाजिक वनीकरण,  
सर्व मुख्य वनसंरक्षक, / सर्व उपवनसंरक्षक,  
सर्व उपायुक्त (विकास),  
महाराष्ट्र राज्य जलसंधारण सल्लागार परिषदेचे सर्व अशासकीय सदस्य,  
महालेखापाल, (लेखापरिक्षा), महाराष्ट्र १ व २, मुंबई व नागपूर,  
महालेखापाल, (लेखा व अनुज्ञेयता), महाराष्ट्र १ व २, मुंबई व नागपूर,  
सर्व जिल्हा कोषागार अधिकारी,  
सर्व मंत्रालयीन विभाग,  
सर्व उप सचिव/अवर सचिव/कार्यासन अधिकारी, ग्राम विकास व जलसंधारण विभाग, मंत्रालय, मुंबई.  
निवडनस्ती जल-७ .

THE NATIONAL RURAL EMPLOYMENT GUARANTEE ACT 2005 (NREGA)-  
OPERATIONAL GUIDELINES 2006 मधील सुचना.

# 12 **TRANSPARENCY AND ACCOUNTABILITY: PUBLIC VIGILANCE AND SOCIAL AUDITS**

## 12.1. INTRODUCTION

- 12.1.1 An innovative feature of the National Rural Employment Guarantee Act is that it gives a central role to 'social audits' as a means of continuous public vigilance (NREGA, Section 17). The basic objective of a social audit is to ensure public accountability in the implementation of projects, laws and policies. One simple form of social audit is a public assembly where all the details of a project are scrutinized. However, 'social audit' can also be understood in a broader sense, as a continuous process of public vigilance. That is the sense in which the term is used in this chapter. To avoid confusion, the term 'Social Audit Forum' will be used here to refer to the periodic assemblies convened by the Gram Sabha as part of the process of social audit.
- 12.1.2 In this perspective, a social audit is an ongoing process through which the potential beneficiaries and other stakeholders of an activity or project are involved at every stage: from the planning to the implementation, monitoring and evaluation. This process helps in ensuring that the activity or project is designed and implemented in a manner that is most suited to the prevailing (local) conditions, appropriately reflects the priorities and preferences of those affected by it, and most effectively serves public interest.
- 12.1.3 Thus, social audits can be seen as a means of promoting some basic norms in public matters:
- **Transparency:** Complete transparency in the process of administration and decision making, with an obligation on the government to suo moto give people full access to all relevant information. The information about works should be displayed in the local language proforma given in Annexure B-13 at the worksite and in proforma B-14 at a prominent place in Gram Panchayat.
  - **Participation:** An entitlement for all the affected persons (and not just their representatives) to participate in the process of decision making and validation.

- **Consultation and Consent:** In cases where options are predetermined out of necessity, the right of the affected persons to give informed consent, as a group or as individuals, as appropriate.
- **Accountability:** The responsibility of elected representatives and government functionaries to answer questions and provide explanations about relevant action and inaction to concerned and affected people.
- **Redressal:** A set of norms through which the findings of social audits and other public investigations receive official sanction, have necessary outcomes, and are reported back to the people, along with information on action taken in response to complaints.

## 12.2. EMPLOYMENT GUARANTEE DAY

- 12.2.1 It is recommended that in each Gram Panchayat, a particular day of the week ('employment guarantee day' or Rozgar Diwas) should be earmarked for processing work applications and related activities such as disclosure of information, allocation of work, payment of wages and payment of unemployment allowances. However, these activities should not be restricted to 'employment guarantee day'. In particular, applications for work should be accepted at any time.
- 12.2.2 Work applications received on 'employment guarantee day' should be forwarded immediately to the Programme Officer, along with an indication of the number of applications that can be met at the Gram Panchayat level itself.
- 12.2.3 The President of the Gram Panchayat and any staff appointed with the Gram Panchayat (Gram Rozgar Sahayak) to assist with NREGS should be present on 'employment guarantee day'.
- 12.2.4 The proceedings of 'employment guarantee day' should be held in an open public space, with ample provision for proactive disclosure of information (including Muster Rolls, employment lists, unemployment allowance lists, etc.).

## 12.3. SOCIAL AUDIT AS A CONTINUOUS PROCESS

- 12.3.1 In the context of NREGA, the process of social audit should include public vigilance and verification of the following 11 stages of implementation:
- Registration of families
  - Distribution of job cards
  - Receipt of work applications and issue of dated receipts

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
1.	Registration of families whose members are potential NREGS workers  <b>[Responsibility: Sarpanch /Gram Panchayat Secretary]</b>	<ol style="list-style-type: none"> <li>1. Absence of the concerned functionary</li> <li>2. Denial of registration to eligible applicants</li> <li>3. Incomplete list of adults in each household</li> <li>4. Registration of bogus families/individuals</li> <li>5. Rejection of 'incomplete' registration forms</li> <li>6. Asking for money for registering names/ families</li> </ol>	<ol style="list-style-type: none"> <li>1. The process of registration shall be transparent. It should be carried out publicly, with facilities for people to verify their own details, or those of others.</li> <li>2. Initial registration shall be carried out at a special Gram Sabha convened for the purpose.</li> <li>3. A prior survey shall be conducted by the Gram Panchayat to enumerate all the families and their adult members who are eligible to register. This should become a basis for ensuring that all persons who are eligible and wish to be included in the scheme are accounted for.</li> <li>4. This enumeration will also help in preventing the registration of fictitious/ineligible names, but should not be used to exclude eligible persons who might not have been listed.</li> <li>5. Subsequent to the initial registration, there shall be a public reading at the Gram Sabha of: <ul style="list-style-type: none"> <li>● list of all registered households</li> <li>● list of registered adults in each registered household.</li> </ul> </li> <li>6. A form, with a tear-away receipt at the bottom, will be used for registration, and the receipt will be given to the registered person/ family.</li> <li>7. If a form is incomplete in any way, it will be the responsibility of the concerned functionary to have it completed there and then.</li> <li>8. The final list of registered families/ adults will be verified, and complaints of exclusion settled.</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<p>9. No case of denial of registration can take place without giving the concerned household members an opportunity to be heard. All cases of refusal to register will be brought before the Gram Sabha.</p> <p>10. The final list will be put up for public display at the Gram Panchayat office and updated every three months.</p> <p>11. Subsequent to the initial registration, the process of registration will remain perpetually open at the Gram Panchayat.</p>
2.	Distribution of job cards <b>[Responsibility: Sarpanch]</b>	<ol style="list-style-type: none"> <li>1. Delay in receiving job cards</li> <li>2. Issuance of false job cards</li> <li>3. Issuance of Job Cards to ineligible persons:               <ol style="list-style-type: none"> <li>a. To non-residents;</li> <li>b. To minors;</li> <li>c. To those not members of the listed family.</li> </ol> </li> <li>4. Non-issuance of job cards</li> <li>5. Asking for money for issuing job cards</li> </ol>	<ol style="list-style-type: none"> <li>1. There shall be a (enforceable) one-month time limit for the supply of job cards, from the date of registration.</li> <li>2. The list of job card holders must be updated every month, and be available for inspection at the Gram Panchayat office.</li> <li>3. A file containing photocopies of all job cards issued shall be open for inspection at the Gram Panchayat office.</li> <li>4. The job card should state the fact that there is no charge for it. The job card should also list the basic entitlements (including the minimum wage rate) under NREGA on one of its sides</li> </ol>
3.	Receipt of work application <b>[Responsibility: Sarpanch/PO]</b>	<ol style="list-style-type: none"> <li>1. Non-acceptance of work application by the relevant authorities</li> <li>2. Wrong date or no date recorded on the work application</li> <li>3. Rejection of 'incomplete' forms</li> </ol> <p>Oral application or request for work being made an excuse for denial of work on time</p>	<ol style="list-style-type: none"> <li>1. Individuals may send their applications for work by post or deliver it by hand.</li> <li>2. They will have the right to an immediate, written, signed and dated receipt.</li> <li>3. A date-wise list that is updated weekly shall be displayed at the Gram Panchayat office, along with a register detailing the applications received.</li> <li>4. If an application is incomplete in any way, it will be the responsibility</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<p>of the concerned functionary to have it completed. An application should not be rejected just because it is incomplete.</p> <p>5. There should be simple preformatted forms available, so that anyone who wants to make an oral application can have the form immediately filled for him/ her by the Gram Panchayat officials and get a receipt.</p>
4.	<p>Selection of the public work to be taken up in a particular Gram Panchayat</p> <p><b>[Responsibility: Sarpanch]</b></p>	<ol style="list-style-type: none"> <li>1. Selection of a lowpriority or inappropriate work</li> <li>2. Selection of work that serves a vested interest</li> <li>3. Lack of public support/ cooperation for that work</li> <li>4. Poor selection of a worksite</li> </ol>	<ol style="list-style-type: none"> <li>1. The shelf of projects/works to be taken up should be determined by the Gram Sabha.</li> <li>2. The shelf of projects/works should also be assessed for relevance and priority by the Gram Sabha.</li> <li>3. A list of the finally selected projects and works, in their order of priority, should be publicly displayed at the Gram Panchayat office.</li> </ol>
5.	<p>Development and approval of technical estimates and issuance of work order</p> <p><b>[Responsibility: Junior Engineer/ Sarpanch]</b></p>	<ol style="list-style-type: none"> <li>1. Exaggerated or inaccurate technical estimate</li> <li>2. Inclusion in estimate of unnecessary expenditure</li> <li>3. Excessive rates and material</li> <li>4. Unclear work order that does not make the details of the work clear, or leaves scope for misinterpretation</li> </ol>	<ol style="list-style-type: none"> <li>1. A technical estimate must be carried out with the involvement of the local people.</li> <li>2. The technical estimate must be put to the Gram Sabha for approval.</li> <li>3. The format for the technical estimate must be simple and easily understood by the people.</li> <li>4. Similarly, a people-friendly format must be used for the sanction and work order.</li> <li>5. This format must be put on public display, so that people can access this information and understand the details of the work.</li> </ol>
6.	<p>Allotment of work</p> <p><b>[Responsibility: Sarpanch/PO]</b></p>	<ol style="list-style-type: none"> <li>1. Giving out-of-turn allotments</li> <li>2. Favouring or discriminating against people in allotting type/ location of work</li> </ol>	<ol style="list-style-type: none"> <li>1. Maintain a work allocation register for public scrutiny at the Gram Panchayat office.</li> <li>2. Ensure that the public is informed through notice boards and through other measures (like drum</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
		<ol style="list-style-type: none"> <li>Not respecting the gender quota</li> <li>Not informing the applicant and then marking him/her as absent</li> <li>Demanding money for allotting work</li> </ol>	<p>beating) every time a new batch of work is allotted. The date up to which work has been allocated should also be made public every time work is allocated.</p> <ol style="list-style-type: none"> <li>Fix a specific day (typically Sunday or the weekly haat day) and a specific time and place (typically at the Gram Panchayat office) to provide information about NREGS.</li> <li>On that day, ensure that the public is informed of the work allotted or ready to be allotted, along with the names of allottees, their date of application, location and type of work, and other relevant information.</li> </ol>
7.	<p>Implementation and supervision of work</p> <p><b>[Responsibility: Sarpanch/ PO/ Designated agency]</b></p>	<ol style="list-style-type: none"> <li>Recording of nonexistent (ghost) workers</li> <li>Recording of fictitious (ghost) works</li> <li>Work not conforming to work specifications or prescribed standards</li> <li>Supply of less than sanctioned/poor quality materials and tools</li> </ol>	<ol style="list-style-type: none"> <li>An open 'project meeting' with all potential workers and open to people from the Gram Panchayat should be held to explain the work plans, and their details and work requirements before the work commences. The Vigilance and Monitoring committee members should be selected or announced at this meeting.</li> <li>At these meetings, for each of the types of work allotted, the wage norms must be explained to the people and put up on the notice board. The questions that must be answered include: <ol style="list-style-type: none"> <li>What is the wage?</li> <li>What is the wage norm (what constitutes a full day's work)?</li> </ol> </li> <li>The public must also be told that there will be individual measurements of each person's work, unless a group collectively decides to have joint measurements.</li> <li>A board with details of work—estimates and running costs, material, labour and funds—must be</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<p>put up at every site, and updated regularly. The format must be user friendly.</p> <ol style="list-style-type: none"> <li>The public must be able to access muster rolls on demand.</li> <li>Every week, five workers must verify and certify all the bills/ vouchers of their worksite.</li> <li>A copy of the sanction/work order must be available for public inspection at the worksite.</li> <li>There should also be provisions for access to samples of works, to be taken as per the procedure developed for the Right to Information Act, 2005.</li> <li>A daily materials register must be kept, and verified by five workers every day.</li> <li>The daily/individual measurement records for each work and worker must be available for public inspection.</li> <li>The vigilance committee should check the work as per a checklist prepared for them, and their evaluation report should be prepared before every biannual Social Audit Forum as described in the text.</li> </ol>
8.	<b>Payment of wages</b> <b>[Responsibility: Implementing/ Designated Agency]</b>	<ol style="list-style-type: none"> <li>Non-payment of wages</li> <li>Late payment of wages</li> <li>Underpayment of wages</li> <li>Payment of wages to the wrong person</li> <li>Payment of wages in the name of non-existent (ghost) workers</li> <li>Payment of wages for non-existent projects</li> <li>Failure to pay minimum wages</li> </ol>	<ol style="list-style-type: none"> <li>Payments should be made in a public place on fixed days to ensure that there is no ambiguity regarding payments.</li> <li>All recipients and amounts of payment must be read aloud to ensure that the illiterate are not cheated, and also to check ghost payments.</li> <li>A list detailing all payments to be made must be put up in a public and easily accessible place prior to the reading aloud of the list.</li> <li>Provisions may be made to facilitate payments through the post office and other financial institutions.</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			5. Disclosure of piece-rate measurement should be made individually, and not en masse, so as to provide each worker with his/her exact due. This will prevent division of the wage earned by ghost workers, etc.
9.	Payment of unemployment allowance <b>[Responsibility: Programme Officer]</b>	<ol style="list-style-type: none"> <li>1. Denial of unemployment allowance by wrongly accusing a person of not reporting for work</li> <li>2. Late payment of unemployment allowance</li> <li>3. Payment of unemployment allowance to the wrong person</li> <li>4. Payment of unemployment allowance to nonexistent (ghost) persons</li> <li>5. Demand of bribe for paying allowance</li> </ol>	<ol style="list-style-type: none"> <li>1. A weekly public announcement of work allocation should be made, and work allocation orders must be displayed publicly</li> <li>2. Payments should be made in a public place on fixed days to ensure that there is no ambiguity regarding payments.</li> <li>3. All recipients and amounts of payment must be read aloud to ensure that the illiterate are not cheated, and also to check ghost payments.</li> <li>4. A list detailing all payments to be made must be put up in a public and easily accessible place prior to the reading aloud of the list.</li> <li>5. Provisions may be made to facilitate payments through the post office and other financial institutions.</li> <li>6. The Gram Panchayat should automatically generate each week, in advance of the weekly meeting, a list of individuals eligible for receiving the unemployment allowance.</li> </ol>
10.	Evaluation of completed work <b>[Responsibility: Sarpanch/PO/ Designated Agency]</b>	<ol style="list-style-type: none"> <li>1. Taking and/or recording of improper measurements</li> <li>2. Not consolidating the information regarding the works in one place</li> <li>3. Issuing of false Completion Certificates</li> <li>4. Works not conforming to specifications/standards</li> <li>5. Data recorded in a confusing or incomprehensible manner</li> </ol>	<ol style="list-style-type: none"> <li>1. Verification of works, for conformity with the work order in terms of specifications and quality, must be carried out at an open 'project meeting' with all NREGS workers who worked on that site, and open to all the people of the Gram Panchayat.</li> <li>2. Completion data must be made public in a people-friendly format at this meeting. No Completion Certificate should be issued unless this open 'project meeting' has taken place and its observations have been taken into consideration.</li> </ol>

Sl. No.	Stage	Vulnerabilities	Steps to Ensure Transparency and Social Audit
			<ol style="list-style-type: none"> <li>3. An assessment of relevance of the work, along with appropriateness, must be carried out during this meeting as well as at the Social Audit Forum of the Gram Sabha.</li> <li>4. Regular reports must feed into an audit and grievance- redressal mechanism, and form part of the Block/District annual report.</li> <li>5. Comprehensive public hearings relating to works and individual entitlements must be held twice a year at the Gram Sabha level for all works completed in that period. The details of the requirements for this public hearing are given in the text.</li> </ol>
11.	Evaluation of completed work <b>[Responsibility: Sarpanch/PO/ Designated Agency]</b>	<ol style="list-style-type: none"> <li>1. Information not being made available because a failure to carry out the transparency requirements as specified in the Guidelines and in the points mentioned above</li> <li>2. Failure to obtain entitlements due and failure to enforce accountability of officials; inability to get clarifications or answers to queries with regard to the Scheme</li> <li>3. Various aspects of the programme carried out without the people's involvement</li> <li>4. Failure of the grievanceredressal mechanisms</li> <li>5. Lack of opportunity for individuals and the Gram Sabha as a collective to review the functioning of all aspects of the programme</li> </ol>	<ol style="list-style-type: none"> <li>1. Comprehensive public hearings to be called Social Audit Forums relating to works and individual entitlements must be held twice a year at the Gram Sabha level for all works done in the preceding period. The details of the requirements for this public hearing are given in the text.</li> </ol>

- Preparation of shelf of projects and selection of sites
- Development and approval of technical estimates and issuance of work order
- Allotment of work to applicants
- Execution of works and maintenance of muster rolls
- Payment of wages
- Evaluation of work
- Payment of unemployment allowance
- Mandatory social audit in the Gram Sabha (Social Audit Forum)

12.3.2 At each of these stages, there are various ways in which the implementation process may fail to meet the norms spelled out earlier. An indicative list of these 'vulnerabilities' is given in Chart 1, along with the possible means of preventing or addressing them. The remainder of this chapter focuses on the last stage of the process of social audit: the 'Social Audit Forum'.

## 12.4. THE SOCIAL AUDIT FORUM

12.4.1 Apart from the ongoing process of social audit, there will be a mandatory review of all aspects of the social audit at the Gram Sabha meetings to be held at least once every six months for this purpose. At these 'Social Audit Forums' information will be read out publicly, and people will be given an opportunity to question officials, seek and obtain information, verify financial expenditure, examine the provision of entitlements, discuss the priorities reflected in choices made, and critically evaluate the quality of work as well as the services of the programme staff.

12.4.2 Thus, the Social Audit Forum will not only give people an opportunity to review compliance with the ongoing requirements of transparency and accountability, but will also serve as an institutional forum where people can conduct a detailed public audit of all NREGA works that have been carried out in their area in the preceding six months.

12.4.3 An effective Social Audit Forum requires careful attention to three sets of issues:

(1) publicity and preparation before the Forum; (2) organizational and procedural aspects of the Forum; and (3) the Mandatory Agenda of the NREGS Social Audit Forum. These issues are taken up one by one in the next three sections.

## 12.5. SOCIAL AUDIT FORUM: PREPARATORY PHASE

The success of the Forum depends upon the open and fearless participation of all people, particularly potential beneficiaries of the programme. Effective public participation requires adequate publicity about the Forum as well as informed public opinion. This itself requires that people have prior access to information from the President of the Gram Panchayat in a demystified form.

### 12.5.1 Publicity

- i) The date, time, agenda, importance and sanctity of the Forum must be widely publicized so as to ensure maximum participation. The following measures will help:

Provide advance notice of the date of the Social Audit Forum (at least a month in advance), and stick to an annual schedule in terms of the months in which these are held.

- ii) Use both traditional modes of publicity (such as informing people through the beating of drums) as well as modern means of communication (such as announcements on microphones).
- iii) Circulate announcements through notices on notice boards, through newspapers and pamphlets, etc.
- iv) Conduct these audits in a campaign mode so that the entire administration gears up to meet the institutional requirements of the Forum. Preparation of Documents.
- v) The effective participation of people in a Social Audit Forum depends on full access to information. This is helped by easy access to all documents and information while the works are in progress. However, collating information and demystifying it is also an important part of preparing for a Social Audit Forum. For instance, summaries of the available information should be prepared in advance, so as to make it more intelligible. These summaries should be made available to the public in advance, and also read out aloud during the Social Audit Forum. Thus:
- vi) All the relevant documents, including complete files of the works or copies of them, should be made available for inspection at the Gram Panchayat office atleast 15 days in advance of the Social Audit Forum. There should be free and easy access to these documents for all residents of the Gram Panchayat during this period, and no fees should be charged for inspection. During this period, copies of the documents should be provided at cost price, on demand, within one week of the request being made.
- vii) Summaries of muster rolls and bills must be prepared in advance for presentation at the Social Audit Forum. If possible, these summaries should be displayed on charts on the day of the Forum, and at the Gram Panchayat office during the preceding 15 days.

- viii) The original files should be available on the day of the Forum, so that any information can be cross-checked. 11.4.11 The works to be taken up for audit should be listed in advance, and the list should be put up on the notice boards, along with the other items on the agenda.

#### 12.5.2 Social Audit Forum: Procedural and Organizational Requirements Procedural Aspects

- i) Sound procedures are essential for the credibility of a Social Audit Forum. Proceedings should be conducted in a transparent and non-partisan manner, where the poorest and most marginalized can participate and speak out in confidence and without fear. Care has to be taken that the Forum is not manipulated by vested interests. Towards this end:
- The timing of the Forum must be such that it is convenient for people to attend – that it is convenient in particular for NREGS workers, women and marginalized communities.
  - The quorum of the Forum must be the same as for all Gram Sabhas, with the quorum being applied separately to all relevant categories (e.g. women, SC, ST and OBCs). However, lack of a quorum should not be taken as a reason for not recording queries and complaints; social audit objections must be recorded at all times.
  - The Social Audit Forum must select an individual to chair its meetings who is not part of the Panchayat or any other Implementing Agency. The meeting must not be chaired by the Panchayat President or the Ward Panch.
  - The Secretary of the Forum must also be an official from outside the Gram Panchayat.
  - The person responsible for presenting the information should not be a person involved in implementing the work. The vigilance committee members, or a schoolteacher for instance, could be considered for the purpose of reading aloud the information as per the required format.
  - All officials responsible for implementation must be required to be present at the Social Audit Forum to answer queries from members of the Gram Sabha.
  - Decisions and resolutions must be made by vote, but dissenting opinions must be recorded.
  - Minutes must be recorded as per the prescribed format, by a person from outside the Implementing Agencies, and the minutes register must be signed by all participants at the beginning and at the conclusion of the meeting (after the minutes have been written).

- The mandatory agenda (given below) must be gone through, including the transparency checklist. All objections must be recorded as per the prescribed format.
  - The 'action taken report' relating to the previous Social Audit Forum must be read out at the beginning of each Forum.
  - In addition, every District could bring in technical expertise (engineers and accountants) from outside the District to help prepare information for dissemination, attend selected Social Audit Forums and take detailed notes. Immediately after the Forum, they could visit the worksites and conduct detailed enquiries in cases where people have raised objections or testified that there is corruption.
  - The reports of these Social Audit Forums, and the reports of the technical team, should be submitted to the Programme Officer and the District Panchayat within a specified time frame for necessary action.
  - During the Social Audit Forum, the Right to Information Act and social audit manuals should be publicized so that the Forum serves as an ongoing training ground for the public vigilance process.
- ii) The Programme Officer is responsible for ensuring that the Social Audit is convened. The District Programme Coordinator will regularly review that Social Audits are being conducted. The SEGC and CEGC will also review the Social Audit mechanisms and processes from time to time. Follow-up action on Social Audit must be ensured at each level.

### 12.5.3 Social Audit Forum: Mandatory Agenda

- i) 'Mandatory Agenda' refers to the minimum agenda of every Social Audit conducted by the Gram Sabha. The checklist below will help in reviewing whether the norms and provisions in the Act, Rules and Guidelines are being observed.
- ii) The Mandatory Agenda should include the following questions/issues:
- A. Whether the process of registration was conducted in a transparent manner:
- Was a list prepared by the Gram Panchayat of all the possible households that might seek registration?
  - Was the first registration done in a special Gram Sabha conducted for the purpose?
  - Was the list of registered persons read out for verification at the Gram Sabha?
  - Is registration open in the Gram Panchayat on an ongoing basis?

- Is the registration list regularly updated and put up on the Gram Panchayat notice board?
- Is there anyone remaining who wants to register, but who has not yet been registered?

**B. Whether job cards were prepared, issued and updated in a transparent manner:**

- Were job cards issued within one month of registration?
- Is the list of job cards regularly updated and put up on the Gram Panchayat notice board?
- Is a file containing photocopies of all job cards available for inspection in the Gram Panchayat office?
- Was the job card issued free of cost, or was there a charge imposed for issuing the job card?
- Is there anyone who has not received a job card, or is there any other pending complaint?

**C. Whether the applications for work are being treated as per the norms:**

- Are workers receiving dated receipts for their application for work?
- Are people being given work on time?
- Is the allotment of work being done in a transparent manner, with lists of work allotments being put up on the Panchayat notice board for public notice and display?
- Are those who have not been given work on time receiving unemployment allowance? How many people have outstanding payments of unemployment allowance, and are they being compensated for late payment as per the Guidelines?
- Was there a list of workers who have received unemployment allowance (if any) in the last six months, along with the amounts disbursed, and the basis for calculation of the amounts, read aloud?
- Are there any pending complaints about the receipt of work applications, the allotment of work and the payment of unemployment allowance?
- Is the 33 per cent quota for women being satisfied in the allotment of work?
- Is the roster based on date of application received being followed for the allocation of work?

- Are those who are allocated work outside the 5-km. radius being given a transport and living allowance equal to 10 percent of the minimum wage?

**D. Transparency in the sanction of works:**

- Was the shelf of projects prepared in the Gram Sabha?
- Was the technical estimate prepared by the Junior Engineer in consultation with residents of the village?
- Were the works sanctioned from the shelf of projects as per the norms?
- Was the list of all the NREGS works sanctioned in the preceding six-month period be read out aloud, along with the amount sanctioned and the amount spent on the works in the Gram Panchayat area?
- Has the Gram Panchayat board been updated with the list of works painted on it ?

**E. Transparency in the implementation of works:**

- Were 'work orders' issued in a fair and transparent manner, with adequate publicity?
- Was there a board at the worksite giving details of the sanctioned amount, work dimensions and other requisite details?
- Was an open 'project meeting' held before the commencement of the work, to explain the work requirements to the workers, including the labour and material estimates as per the technical sanction?
- Were the muster rolls available for public scrutiny at all times at the worksite?
- Was a worksite material register maintained, along with verification by at least five workers whenever material came to the site?
- Was a daily individual measurement of work conducted in a transparent manner where piece-rate norms were in force?
- Was the final measurement of the work (for weekly wage payments) done by the Junior Engineer in the presence of a group of workers?
- Did members of the vigilance committee make regular visits to the worksite and monitor the implementation of various aspects of the work?
- Were any complaints made? Were they addressed within seven days by the grievance-redressal authority as specified in the Act?

- Was an open 'project meeting' held within seven days of completion of the work, where all those who worked on the site, and residents of the village where the work took place, were invited to look at the entire records?

**F. Wage payments:**

- Were wages paid within seven days?
- Were wages paid at a designated public place at a designated time?
- Were all payment details available for public scrutiny before the payments were made (through putting up muster roll copies on notice boards, etc.)?
- Were payment details read out aloud in public while making payments?
- Were payments made by an agency other than the one implementing the work?
- Was a record maintained of payments made beyond the specified time limit?
- Was compensation given as per the provision of the Payment of Wages Act, 1936 for late payments?
- Are any wage payments still due?
- Have there been any instances of workers earning less than the minimum wage, and if so, why?

**G. Post facto auditing of the records and accounts of each work undertaken:**

- Does the file have all the documents required?
- Were all the documents available for scrutiny at least 15 days before the Social Audit Forum?
- Were charts of the summary sheets available for public display and scrutiny before and during the Social Audit Forum?
- The muster roll summary must be read out aloud to check for discrepancies
- The summary of the bills must be read out aloud to check for discrepancies
- The measurement book summary must be read out aloud.
- The photographs taken before, during and after the work must be available for public display and scrutiny during the Social Audit Forum.

- Was the Monitoring and Vigilance Committee formed as per the norms?
- Has the vigilance committee submitted its report?

**H. Other important issues connected with NREGS works:**

- Sections of the vigilance committee report that deal with the following aspects of work should be read out aloud in order to form the basis of discussion in the Gram Sabha:
- quality of work
- work dimensions
- selection of location
- whether minimum wages were paid
- whether wages were paid on time
- whether all bill payments have been made
- whether any complaints were made to them during the work
- what redressal has taken place regarding complaints or grievances
- whether prescribed worksite facilities were made available;
- what maintenance the project requires.
- General maintenance issues relating to development works in the Gram Panchayat should also be noted and discussed at the Social Audit Forum.
- A list of incomplete works and works not in use should be prepared by the Gram Panchayat Secretary and presented before the Forum for consideration and corrective action.
- The last financial audit report should be made available to the Social Audit Forum, and audit objections, if any, should be read out aloud.
- Any Utilization Certificate (UC) or Completion Certificate (CC) issued since the last Social Audit Forum should be read out aloud.
- If wages or unemployment allowances are due to anyone, the dues should be listed and reported to the Programme Officer for necessary action.

- The Forum provides an opportunity to check whether all the boards in the Gram Panchayat have been updated as per the requirements.
- The services of the NREGS staff like the Gram Rozgar Sevak, the Junior Engineer and any other staff can also be audited for quality of service.
- The timely flow of funds from the Programme Officer to the Gram Panchayat should also be monitored.